

STATE OF LOUISIANA LEGISLATIVE AUDITOR

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Tensas Parish Sheriff's Office
St. Joseph, Louisiana

December 9, 1998



Investigative Audit

Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor

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Tensas Parish Sheriff's Office

December 9, 1998



**Investigative Audit
Office of the Legislative Auditor
State of Louisiana**

**Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor**

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DANIEL G. KYLE, PH.D., CPA, CFE
LEGISLATIVE AUDITOR

OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET
POST OFFICE BOX 94397
TELEPHONE: (225) 339-3800
FACSIMILE: (225) 339-3870

December 9, 1998

THE HONORABLE JEFF BRITT
TENSAS PARISH SHERIFF
St. Joseph, Louisiana

Transmitted herewith is our investigative report on the Tensas Parish Sheriff's Office. Our examination was conducted in accordance with Title 24 of the Louisiana Revised Statutes and was performed to determine the propriety of certain allegations received by this office.

This report presents our finding and recommendation as well as your response. Copies of this report have been delivered to the Honorable James D. Caldwell, District Attorney for the Sixth Judicial District of Louisiana, the United States Attorney for the Western District of Louisiana, and other authorities as required by state law.

Respectfully submitted,

A handwritten signature in cursive script that reads "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

SLC:DGP:AFB:dl

[TEN-ST]

Executive Summary

Investigative Audit Report Tensas Parish Sheriff

The following summarizes the finding and recommendation as well as management's response that resulted from this investigation. Detailed information relating to the finding and recommendation may be found at the page number indicated. Management's response may be found at Attachment II.

Business Purpose of Public Funds Received by Sheriff Not Documented

(Page 1)

- Finding:** Sheriff Jeff Britt used a sheriff's office credit card to obtain cash advances totaling \$4,572 and obtained cash advances totaling \$1,200 from Dixie Dandy, a local grocery store. In addition, the sheriff's office paid \$8,226 on Sheriff Britt's personal credit card account. Sheriff Britt also received payments for travel expenses and special investigations totaling \$15,711. Sheriff Britt has not provided adequate documentation or explanation to support the business purpose of these advances and payments.
- Recommendation:** We recommend that the sheriff's office establish written policies regarding the use of sheriff's office credit cards restricting use to official business only. We further recommend that Sheriff Britt maintain receipts, ledgers, or expense reports to support all credit card charges, travel advances, and mileage payments made to him. In addition, we recommend that Sheriff Britt follow sheriff's office procedure by maintaining receipts detailing the use of informant and drug buy money. Finally, we recommend that the District Attorney for the Sixth Judicial District of Louisiana and the United States Attorney for the Western District of Louisiana review this information and take appropriate legal action, to include seeking restitution.
- Management's Response:** Sheriff Britt explained that a portion of the cash advances that he obtained was used while traveling on sheriff's office business. However, Sheriff Britt did not provide any additional support, such as invoices or receipts, showing how these cash advances were actually used and what public purpose was

served. In addition, for \$5,978, Sheriff Britt did not even provide an explanation of official travel for which these advances may have been used. Furthermore, some of Sheriff Britt's explanations did not agree to other information and documentation examined during our investigation.

Sheriff Britt provided support for two mileage payments that were previously unsupported but did not provide any additional support for the remaining mileage payments that he received.

Sheriff Britt explained that a substantial amount of the special investigation money that he received was provided to two informants. Though Sheriff Britt stated that he has documentation of the money provided to one of these informants, he has not provided this documentation for our examination.

Background and Methodology

The Tensas Parish Sheriff is the chief law enforcement officer of Tensas Parish. The sheriff's office is located in St. Joseph, Louisiana.

We received several allegations concerning the actions of the Tensas Parish Sheriff's Office. We conducted our investigation to determine the propriety of these actions.

Our procedures consisted of (1) interviewing employees and officials of the sheriff's office; (2) interviewing other persons as appropriate; (3) examining selected documents and records of the sheriff's office; (4) making inquiries and performing tests to the extent we considered necessary to achieve our purpose; and (5) reviewing applicable state and federal laws.

The following finding and recommendation resulted from our investigation.

Finding and Recommendation

BUSINESS PURPOSE OF PUBLIC FUNDS RECEIVED BY SHERIFF NOT DOCUMENTED

Sheriff Jeff Britt used a sheriff's office credit card to obtain cash advances totaling \$4,572 and obtained cash advances totaling \$1,200 from Dixie Dandy, a local grocery store. In addition, the sheriff's office paid \$8,226 on Sheriff Britt's personal credit card account. Sheriff Britt also received payments for travel expenses and special investigations totaling \$15,711. Sheriff Britt has not provided adequate documentation or explanation to support the business purpose of these advances and payments.

Sheriff's Office Credit Card

The Tensas Parish Sheriff's Office has a credit card account with First Bankcard Center (First Bankcard). During the period August 1994 to October 1997, Sheriff Britt obtained cash advances from the First Bankcard account totaling \$4,572. In addition, the sheriff's office account was charged \$153 for ATM access fees related to these cash advances. Sheriff Britt has provided no documentation to support the use of these funds or their relationship to the official business of the sheriff's office.

Advances From Dixie Dandy

From June 1996 to July 1997, cash advances totaling \$1,200 were obtained on the sheriff's office charge account at Dixie Dandy, a local grocery store. Mr. Phil Arnold, owner of Dixie Dandy, stated that Sheriff Britt is the only person authorized to receive cash advances from the sheriff's office charge account. Sheriff Britt has provided no documentation to support the use of these advances or their relationship to the official business of the sheriff's office.

Sheriff Britt's Personal Credit Card

During the period November 1995 to October 1997, the sheriff's office paid \$8,226 on Sheriff Britt's personal credit card account. The statements for this account were mailed to the sheriff's office, and payments were made exclusively by the sheriff's office during this time period. The statements indicate that Sheriff Britt used his personal credit card to obtain cash advances totaling \$5,777. In addition to the cash advances, the account was charged \$117 for ATM access fees, \$300 for personal medical lab work, \$225 for late fees, \$564 for credit insurance, and \$1,568 for finance charges. Sheriff Britt has provided no documentation to support that these payments were related to the official business of the sheriff's office.

Travel Advances

From July 1994 to August 1997, Sheriff Britt obtained travel advances from the sheriff's office totaling \$2,600. According to Chief Civil Deputy Yvonne Finley, Sheriff Britt determines how much money he needs when obtaining a travel advance. Deputy Finley stated that Sheriff Britt has not provided her with any receipts to substantiate his travel expenses nor has he reimbursed the sheriff's office for any travel advances.

Mileage Reimbursement

From February 1995 through October 1997, Sheriff Britt received checks totaling \$10,540 for mileage reimbursement. Sheriff Britt stated that he sometimes uses his personal vehicle for sheriff's office business and on these occasions receives mileage reimbursements for its use. Though Sheriff Britt submitted documentation to support \$4,999, he did not provide mileage statements or other records to support \$5,541 of mileage expenses that he claimed.

Special Investigation Money

The sheriff's office maintains a special investigation fund to purchase information and illegal drugs. The special investigation fund is supplemented by a federal grant. The guidelines of the grant require each officer to maintain receipts for money given to informants. On October 23, 1997, Sheriff Britt stated that each deputy is required to keep receipts to document the use of special investigation money. Sheriff Britt stated that he does not participate in drug buys, but he does purchase information from informants. Sheriff Britt added that he does not keep up with receipts very well. Deputy Finley stated that neither Sheriff Britt nor former Chief Criminal Deputy Karl Jones has submitted any receipts for special investigation money.

During the period July 1994 to July 1997, Sheriff Britt received \$7,570 and Mr. Jones received \$7,079 of special investigation money. Sheriff Britt did not provide receipts or documentation to support his use of the funds he received. Mr. Jones provided documentation to support \$3,075 of the money he received. Mr. Jones stated that, when he was terminated, he left the remaining supporting receipts in his desk at the sheriff's office. These records were not located during our investigation.

On January 30, 1998, Mr. John Seago, legal counsel for Sheriff Britt, confirmed that the two credit card companies authorized only Sheriff Britt to make charges and receive cash advances from the credit card accounts. Mr. Seago further stated that Sheriff Britt is the only person who obtained cash advances from the two credit cards. Mr. Seago stated that all advances and credit card activity was business related. Mr. Seago also explained that Sheriff Britt charged things to his personal credit card that were actually sheriff's office expenses and that is why the sheriff's office paid the bill.

Sheriff Britt's Written Response

Subsequent to our investigation, Sheriff Britt provided a written response to our finding as follows (see attachment II):

Cash Advances

Sheriff Britt explained that a portion of the cash advances that he obtained was used while traveling on sheriff's office business. However, Sheriff Britt did not provide any additional support, such as invoices or receipts, showing how these cash advances were actually used and what public purpose was served. In addition, for \$5,978, Sheriff Britt did not even provide an explanation of official travel for which these advances may have been used. Furthermore, some of Sheriff Britt's explanations did not agree to other information and documentation. Examples of these are as follows:

- According to Sheriff Britt, he obtained a \$500 cash advance and incurred a \$22 advance fee at the Hilton Flamingo in New Orleans on July 17, 1996, for his travel to the Louisiana Sheriff's Association annual convention. Sheriff's office records show that on July 15, 1996, he obtained a \$250 travel advance for that same convention. It should be noted that Sheriff Britt obtained the \$500 cash advance in the form of a check made payable to the Hilton Flamingo Casino.
- Sheriff Britt's response did not show any travel on behalf of the sheriff's office from December 14, 1996, to January 1, 1997; however, he obtained five separate cash advances totaling \$1,207 during that period.
- Sheriff Britt explained that he obtained a \$300 cash advance from Dixie Dandy on July 31, 1997, to attend a Sheriff's Association convention in Destin, Florida. He explained that the sheriff's office credit card shows charges on August 3, 1997, and, therefore, the money was used for this convention. We determined that the charges on the sheriff's office credit card on August 3 were merely room deposits for a trip on August 24, 1997. Sheriff's office records show that this convention was not held until August 24, 1997, and on August 21, 1997, Sheriff Britt received an additional \$200 travel advance for this convention.
- Sheriff Britt explained that the charges to his personal credit card were related to the official business of the sheriff's office and that there has been no attempt to have the sheriff's office pay for his personal expenses. However, on May 22, 1996, Sheriff Britt charged personal medical lab work to this credit card and this \$300 charge was paid by the sheriff's office. According to his legal counsel, Sheriff Britt agrees that this charge was personal, not official business of the sheriff's office.

Mileage Reimbursement

Subsequent to the completion of our examination, Sheriff Britt provided support for two mileage payments totaling \$1,110 that were previously unsupported, but did not provide any explanation, support, or evidence for \$4,431 in mileage payments that he received.

Special Investigation Money

In his response, Sheriff Britt stated that the sheriff's office maintains a special investigation ledger that is signed by informants when receiving money. We noted that this ledger is actually signed by the deputies who received the special investigation money. We found only one occasion from July 1994 to July 1997 where an informant may have signed this ledger. Sheriff Britt explained that he has documentation of one of his "snitches" and that another "snitch" is a witness in a pending federal case. According to Sheriff Britt, a substantial amount of the money he received was paid to these two informants. According to Sheriff Britt, this documentation is available for our review. Through Sheriff Britt's legal counsel, we asked to review the documentation and were refused access. We have explained to Sheriff Britt and his legal counsel that R.S. 24:513 *et seq.*, provides the Legislative Auditor authority to examine all documentation maintained by the sheriff's office, whether confidential or otherwise. Furthermore, this law requires that the Legislative Auditor treat this documentation with the same degree of confidentiality. To this date, Sheriff Britt has provided no documentation to support that this money was provided to these informants.

These actions indicate possible violations of one or more of the following:

- R.S. 14:67, "Theft"
- R.S. 14:134, "Malfeasance in Office"
- R.S. 42:1461(A), "Obligation Not to Misappropriate"
- 18 U.S.C. §666, "Theft Concerning Programs Receiving Federal Funds"

We recommend that the sheriff's office establish written policies regarding the use of sheriff's office credit cards restricting use to official business only. We further recommend that Sheriff Britt maintain receipts, ledgers, or expense reports to support all credit card charges, travel advances, and mileage payments made to him. In addition, we recommend that Sheriff Britt follow sheriff's office procedure by maintaining receipts detailing the use of informant and drug buy money. Finally, we recommend that the District Attorney for the Sixth Judicial District of Louisiana and the United States Attorney for the Western District of Louisiana review this information and take appropriate legal action, to include seeking restitution.

Attachment I
Legal Provisions

Legal Provisions

The following legal citations are referred to in the Finding and Recommendation section of this report:

R.S. 14:67 provides that theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations.

R.S. 14:134 provides, in part, that malfeasance in office is committed when any public officer or public employee shall (1) intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; (2) intentionally perform any such duty in an unlawful manner; or (3) knowingly permit any other public officer or public employee, under his authority, to intentionally refuse or fail to perform any duty lawfully required of him or to perform any such duty in an unlawful manner.

R.S. 42:1461(A) provides that officials, whether elected or appointed, by the act of accepting such office assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property or other thing of value belonging to the public entity in which they hold office.

18 U.S.C. §666 provides, in part, that theft concerning programs receiving federal funds occurs when an agent of an organization, state, local, or Indian tribal government or any agency thereof embezzles, steals, obtains by fraud, or otherwise intentionally misapplies property that is valued at \$5,000 or more and is owned by or under control of such organization, state, or agency when the organization, state, or agency receives in any one year period, benefits in excess of \$10,000 under a federal program involving a grant contract, or other form of federal assistance.

Attachment II

Management's Response

In addition to his response to our finding, Sheriff Britt submitted various exhibits. Because of the volume and nature of the exhibits provided by Sheriff Britt, we were unable to include them in our report. However, copies of these documents are available for inspection at the Baton Rouge office of the Legislative Auditor.

Jeff Britt
Sheriff and Tax Collector



318-467-5927 Newellton
318-766-3961 St. Joseph
318-749-3275 Waterproof

Tensas Parish Sheriff's Department

P. O. Box 138
St. Joseph, Louisiana 71366

October 19, 1998

Dr. Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana

Re: Tensas Parish Sheriff's Office

Dear Dr. Kyle:

The following summarizes the position of Jeff Britt, Sheriff of Tensas Parish on the items listed in the *Investigative Audit*.

The records used to substantiate the activities for the following matters, while unusual for an auditor, are common records for law enforcement. They include the radio logs and police diaries, police reports, snitch money diary and snitch receipts. These records are found in the Tensas Parish Sheriff's office. Also, the records, again located in the Tensas Parish Sheriff's office, include the very records the auditors are using to question the activities. When matched up to the above police type records, they substantiate the offices activities.

Other outside records include the attendance records and minutes of the Louisiana Sheriff's Association. They show Britt's presence at the meetings and also the minutes reflect the activities of the Sheriff at the legislature.

Again, while we feel that the records substantiate the Sheriff's activities, they are not kept in a file earmarked for activities on a certain day as most accountants prefer. But they are kept and are available to the auditors for review.

Sheriff Office Credit Card

Various records located in the Sheriff's office are disclosed in this letter and are available for the auditor's review. These records reflect the explanations for the use of the cash advances on the Sheriff Office Credit Card. However, there are two advances which he has been unable to document at this point. These will be reimbursed by Sheriff Britt. In the future any use of the Sheriff's office credit card will be documented immediately.

October 19, 1998

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Advances from Dixie Dandy

The advances obtained from Dixie Dandy are used for the same type of Sheriff's office activities as the money obtained from FNBC visa card, which is the Sheriff's Office Credit Card, or Sheriff Britt's personal credit card from MBNA. Again the explanations are listed on the documents that accompany this letter. All money is explained. In the future cash transactions with Dixie Dandy will be documented.

Sheriff Britt's Personal Credit Card

The Sheriff's personal credit card is exactly that. Because of the financial condition of the Sheriff's office, he obtained cash advances to be used on Sheriff office matters as needed. There were certain times during the year when the Sheriff's office lacked cash for operating expenses. Britt would use his personal credit card to fund temporary cash flow shortages of the office. The advances were used on Sheriff office related business. Britt also charged hotel and other Sheriff office items on his card and was re-imbursed. The paying by the Sheriff's office directly on the balance on the card is no different than the Sheriff being reimbursed. The money was paid directly to the credit card company instead of being paid to him and he then paying the bill. Again the monies were used for various trips which were Sheriff Office related activities. The attached shows the various trips Britt took on Sheriff Office related business. This includes Sheriff's Association meetings, legislative work at the capital, police work on investigative matters and police matters. While the auditors may prefer a direct receipt, a check paid for that receipt and then Britt paying his credit card company directly, there has been no attempt to have the sheriff's office pay for personal expenses of the sheriff. In the future all charges will be handled directly on the Sheriff's office credit cards or receipts will be submitted for re-imbursment.

Travel Advances

Travel advances are just that. Advances of money to pay for various activities of the Sheriff's office. Several of the charges slotted in travel advances were actually purchases of items on the Sheriff's personal credit card. This is referenced above. Others were advances of money for travel. Various Sheriff related meetings are documented with this reply. In the future all travel advances will be documented as soon as possible with appropriate receipts.

Mileage Reimbursement

Sheriff Britt would use his personal vehicle for travel related to Sheriff's Office activities. It can be seen from the check amount that some are for odd amounts which would indicate that Finley wrote this check from some document in her possession. The legislative audit indicates that the auditors have in their possession more checks and more receipt amounts than what he has to review. The auditors took the original documents from the office, copied them and returned copies to him. Britt questions why they have more of his documents than

October 19, 1998

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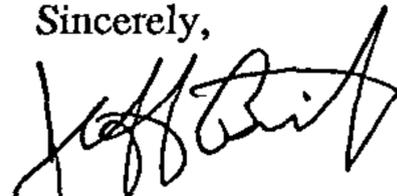
he does. He firmly believes that he has given receipts for the mileage used for his personal vehicle. He does not know where the documents are now. On many occasions Sheriff Britt was unable to use the unit assigned to him because he had loaned his unit to other deputies while their unit was in the shop for repairs. He would have to use his personal vehicle. On other occasions he would actually lend his personal vehicle to the deputies to use on official business. Britt will continue to document the mileage for use of his personal vehicle on Sheriff office business.

Special Investigation Money

The break down of the Special Investigation Money can be found at the appropriate section. While Sheriff Britt has some documentation, including the ledger being signed by informants when they pick up money, snitch money is like crime stoppers money - most snitches want to remain anonymous or at least not give a receipt when given snitch money. Britt does have the documentation in his possession of one of his snitches. It will stay in his possession but he will allow the auditors to review it but will not copy the document for public review. Another snitch is a witness in a pending federal case. Both these individuals were substantial recipients of the money that Britt received.

Of the Sheriff Office credit card, personal credit card and travel advance, \$2,671.94 could not be documented. However Sheriff Britt will continue to search for receipts and documentation for this money. During the three year scope of the audit based on an annual \$2 million dollar budget, documentation could not be found for approximately \$890.65 per year.

Sincerely,



Sheriff Jeff Britt

Attachments

SHERIFF'S OFFICE CREDIT CARD

The Tensas Parish Sheriff's Office has a credit card account with First Bankcard Center (First Bankcard). During the period August 1994 to October 1997, Sheriff Britt obtained cash advances from the First Bankcard account totaling \$4,572. In addition, the sheriff's office account was charged \$153 for ATM access fees related to these cash advances. Sheriff Britt has provided no documentation to support the use of these funds or their relationship to the official business of the sheriff's office.

TAB NO	DATE	CASH ADV	FEE	CASH ADVANCE LOCATION	EXPLANATION
1	08-12-94				
2	09-12-94				
3	10-12-94				
4	11-10-94				
5	12-12-94				
6	01-12-95				
7	02-13-95				
	01-24-95 date posted	350.00	14.00	BANK OF COMMERCE ST FRANCISVILLE	LSA MID WINTER CONF Meeting held on January 25 & 26, 1995. Records of Sheriff's Association show Britt in attendance. Registration form in records of Sheriff's office. Also, on January 24, 1995, cell phone records show Jeff in St. Francisville. On 1- 25-95 cell records show him in Houma and 1-26-95 show him in Kenner and then Natchez, MS. Very clearly Britt has traveled for three days. His MBNA account shows his stay at the Quality Inn in Houma on 1-25-98.
	02-10-95 date posted	200.00	8.00	DGNB NATCHEZ	Unknown at this time
8	03-13-95				
9	04-12-95				

	03-29-95	250.00 date posted	6.25	AMERICAN SECURITY PINEVILLE LA	<p>The legislative session started 3-28-95. Britt attends the start of each session as most politicians do.</p> <p>Records show Britt eating at Ricks Cafe American in Baton Rouge. Britt stayed overnight in Baton Rouge and paid cash for a hotel room.</p>
10	MISSING				
11	06-12-95				
	05-16-95	400.00 date posted	16.00	CITY NTL BATON ROUGE	<p>Records of Louisiana Sheriff's Association show meeting in Baton Rouge for 5-17-95.</p> <p>The legislative session was in progress and Britt participates in actions at the legislature.</p> <p>FNBC records show Britt staying at the Crown Sterling Suites for two nights and in Baton Rouge for three days along with another public official/deputy from Tensas Parish</p> <p>One restaurant charge is found for \$32.17 for the three day stay. Britt paid all costs for those attending conference.</p>
	06-01-95	250.00 date posted	10.00	CONCORDIA BANK VIDALIA LA	<p>Britt believes he had a meeting at LSA based on the cash advance ticket being marked LSA meeting.</p> <p>The legislative session is coming to an end. Britt participates in legislative proceedings.</p> <p>Cell phone records show Britt in St. Francisville and Baton Rouge on 6-1-95.</p> <p>Gas charges in St. Francisville.</p>
12	07-12-95				
	06-28-95	400.00 date posted	16.00	SOUTHERN HERITAGE BANK JONESVILLE	<p>Britt was working a burglary of Winterquarters along with two deputies and two state troopers. A snitch was paid money for information and Britt paid the expenses associated with the work in recovering the stolen items.</p> <p>FNBC records show charges at the Western Sizzlin in Alexandria where he feed the deputies.</p>
13	08-11-95				

14	MISSING				
15	10-12-95				
16	10-04-95	450.00 date posted	18.00	BRITTON & KOONTZ NATCHEZ	To Sheriff's funeral that was killed in line of duty. Traveled with another Sheriff.
17	12-12-95				
	11-15-95 POST DATE	400.00 date posted	16.00	AMERICAN BANK OPELOUSAS	FNBC records show gas purchase in Oakdale, LA during this time period. Need more specific date to pinpoint trip.
18	01-12-96				
	12-08-95	500.00 date posted	20.00	MERCHANTS BANK VICKSBURG	There was an attempt to recruit a deputy from Pearl, Mississippi. There were three or four visits for recruitment purposes. Also, Britt works the pawn shops for stolen merchandise and this could have been one of the trips. Radio log shows out of parish to Warren County, MS at 8:56 a.m. Back at 6:29pm.
	12-18-95	500.00 date posted	20.00	UNITED MISSISSIPPI NATCHEZ	Unknown at this time
19	02-12-96				
20	03-12-96				
21	04-12-96				
22	05-13-96				
23	06-12-96				
24	07-12-96				
25	08-12-96 (7-17-96)	500.00 date posted	21.99	COMCHECK HILTON FLAMINGO	Annual LSA Convention in New Orleans. This convention lasted three days. FNBC records show charges for Hotel and two food charges. Britt used funds for travel purposes for himself as well as other employees who traveled to the convention.
26	09-12-96				
27	10-11-96				
28	11-12-96				

29	12-12-96				
30	01-13-97				
31	02-12-97				
32	03-12-97				
33	04-11-97				
34	05-12-97				
35	06-12-97				
36	07-11-97				
37	08-12-97				
38	09-12-97				
39	10-14-97				
40	11-12-97				
TOTAL		\$4,200.00	\$150.24		

The documentation to support the use of these funds to official business can be found in Louisiana Sherrif Association roll call and minutes. Also, charge records on the very credit cards in question here show Britt attending meetings and conference on sheriff's office business. These credit cards are in the sheriff's office. Also, cell phone records found in the sheriff's office show the tower being used when Britt placed calls out of Tensas Parish. These cell phone records will confirm his presence in the city where meeting are taking place.

Two advances, one dated 2-10-95 and the other 12-18-95, totaling \$728.00 could not be documented. Sheriff Britt will continue to look for documentation supporting these advances. In the meantime Sheriff Britt has reimbursed the Sheriff's office for these advances.

In the future any use of the Sheriff's office credit card will be documented immediately.

ADVANCES TO DIXIE DANDY

From June 1996 to July 1997, cash advances totaling \$1,200 were obtained on the sheriff's office charge account at Dixie Dandy, a local grocery store. Mr. Phil Arnold, owner of the Dixie Dandy, stated that Sheriff Britt is the only person authorized to receive cash advances from the sheriff's office charge account. Sheriff Britt has provided no documentation to support the use of these advances or their relationship to the official business of the sheriff's office.

DATE	AMOUNT	TICKET INFORMATION	EXPLANATION
06-13-96	\$400.00	SIGNED JB (Britt's initials)	On the day the ticket was signed, Britt went to Pearl, Mississippi.. Britt was recruiting a deputy to come to work in his department. He made several trips to Pearl in the recruitment attempt. This money was used for recruiting purposes..
08-08-96	\$300.00	SIGNED JEFF BY LEE (no signature by Jeff)	Used in special investigation.
02-19-97	\$200.00	(Arnold's signature - no signature by Jeff)	I show a sheriff's association meeting in Baton Rouge with Britt present. I show cell phone usage from Natchez and gas purchased in Natchez. This money was used as travel money for his trip to Baton Rouge.
07-31-97	\$300.00	(Arnold's signature - no signature by Jeff)	Money was obtained on 7-31-97. Charge cards (FNBC) shows charges in Destin, Florida for the LSA convention for several employees. Money was used for travel for trip.

Mr Arnold and Mr. Lee were interviewed. They are the owners and manager of Dixie Dandy. Arnold said that the Sheriff's office, through Britt, has requested money from time to time. Britt personally has gotten money from him. He was not told of the reason for the advances. Britt would deliniate between Britt personal and the Sheriff's office. It is not

uncommon for him to give cash to many people in the community. He makes tickets up for everyone who gets cash. Once he gets his money back, the ticket is torn up.

Lee, who at the time the money was received, was the manager of Dixie Dandy. He stated that Britt when getting some advances told him that he needed the money for travel for his employees.

Yvonne Finley was the only person with access to the check book and it was locked in the vault and only she had the combination.

The only way that the office could get cash for travel or drug buys (snitch money) when she was absent was either from a cash advance from the office previous to the need or from Dixie Dandy when the need arose. Also, from time to time the credit card was not available to obtain cash because it was over limit and the sheriff's office did not have the money to fund the workings of the office.

In the future cash transactions at Dixie Dandy will be documented.

SHERIFF BRITT'S PERSONAL CREDIT CARD

During the period November 1995 to October 1997, the sheriff's office paid \$8,226 on Sheriff Britt's personal credit card account. The statements for this account were mailed to the sheriff's office, and payments were made exclusively by the sheriff's office during this time period. The statements indicate that Sheriff Britt used his personal credit card to obtain cash advances totaling \$5,777. In addition to the cash advances, the account was charged \$177 for ATM access fees, \$300 for personal use, \$225 for late fees, \$564 for credit insurance, and \$1,568 for finance charges. Sheriff Britt has provided no documentation to support that these payments were related to the official business of the sheriff's office.

The only area for explanation on the Sheriff's PERSONAL credit card would be the \$8,226 that the Sheriff's office paid directly to the bank. .

DATE	CHECK #	AMOUNT	PAYEE
10-09-95	4151	300.00	MBNA
12-12-95	4297	400.00	MBNA
01-29-96	4412	1000.00	MBNA
03-25-96	4551	200.00	MBNA
04-23-96	4644	247.82	MBNA
07-08-96	4840	1000.00	MBNA
08-13-96	4946	2127.75	MBNA
11-15-96	5107	450.00	MBNA
1-10-97	5240	300.00	MBNA
03-11-97	5422	300.00	MBNA
04-02-97	5500	200.00	MBNA
05-02-97	5628	500.00	MBNA
05-29-97	5671	300.00	MBNA
06-19-97	5716	300.00	MBNA
	TOTAL	\$8,622.83	

The following are activities of Sheriff Britt where cash advances from his personal credit card were used for Sheriff's Office Business

DATE	CASH ADVANCE FNBC office	CASH ADVANCE MBNA personal	PURPOSE	EXPLANATION	HOTEL	FOOD	GAS
01-24-95	\$350.00		ST. FRANCISVILLE	SEE EXPLANATION SO SHERIFF CARD No radio traffic.			
1-25-95			LSA MEETING IN HOUMA	BRITT IN ATTENDANCE No radio traffic			
1-26-95			LSA MEETING IN HOUMA	BRITT IN ATTENDANCE Home at 5:59pm			
02-05-95			FERRIDAY	GAS PURCHASE Radio log shows enroute to Vicksburg at 11:35am Home at 3:02pm			11.05
02-10-95	\$200.00		NATCHEZ	UNDERCOVER AGENTS WORKING NATCHEZ Radio log reflects active at 11:19am. Home at 12:29 am			
02-11-95			NATCHEZ	RAMADA INN CHARGE - UNDERCOVER AGENTS WORKING NATCHEZ Out of parish at 8:27pm Home at 4:01am	129.49		
02-14-95		\$210.99	MEETING IN BATON ROUGE.	BRITT IN ATTENDANCE AT LSA MEETING IN BATON ROUGE. Radio log shows active at 9:14am. No further radio traffic.			
02-15-95			TRAVEL TO BATON ROUGE	CHECK INTO WILSON INN IN BATON ROUGE. NO FOOD CHARGES NOTED. Radio log shows first traffic at 5:28pm	99.74		
02-28-95	PREVIOUS REIMBURSEMENT	PREVIOUS Reimbursement	TRAVEL RECORDS SHOW BRITT IN LAFAYETTE AND BREAUX BRIDGE.	First radio contact at 4:12pm and home at 5:47 pm			
03-29-95	\$250.00		PINEVILLE BATON ROUGE	RESTAURANT CHARGES IN BATON ROUGE SEE EXPLANATION SO CREDIT CARDS Radio log shows active at 7:28 am. No other activity until home at 12:14am		62.75	
04-07-95			NATCHEZ	HOTEL CHARGES	72.60		

DATE	CASH ADVANCE FNBC office	CASH ADVANCE MBNA personal	PURPOSE	EXPLANATION	HOTEL	FOOD	GAS
04-09-95			VICKSBURG	CELL PHONE RECORDS SHOW BRITT IN PEARL RIVER. FNBC CREDIT CARD SHOWS HOTEL STAY. NO FOOD CHARGES NOTED. BRITT MADE SEVERAL TRIPS INTO VICKSBURG/PEARL RIVER AREA IN AN ATTEMPT TO RECRUIT DEPUTY FROM PEARL RIVER No radio traffic until arriving home at 12:15am	55.59		
4-19-95			LSA MEETING IN BATON ROUGE.	LSA MEETING IN BATON ROUGE - BRITT IN ATTENDANCE - NO CHARGES ON CREDIT CARD FOR RELATED TRAVEL EXPENSES. Radio log shows first contact at 7:07 p.m.			
05-16-95	\$400.00		BATON ROUGE	RESTAURANT CHARGES IN BATON ROUGE No radio traffic. SEE EXPLANATION SO CREDIT CARDS	318.29 257.40	32.17	
05-17-95			LSA MEETING IN BATON ROUGE.	LEGISLATIVE SESSION ONGOING IN BATON ROUGE. SEVERAL ISSUES BEFORE LEGISLATURE THAT ARE BEING MONITORED BY SHERIFF'S. BRITT IN ATTENDANCE OF LSA MEETING WITH ANOTHER PUBLIC OFFICIAL FROM TENSAS PARISH. HOTEL BILL WAS CHARGED FOR BOTH OFFICIALS WERE CHARGED TO FNBC CARD. ONE FOOD PURCHASE NOTED. REMAINDER OF EXPENSES PAID IN CASH. First radio contact was 4:57 p.m.			
06-01-95	\$250.00		VIDALIA ST FRANCISVILLE	NOTE THAT RECEIPT FOR MONEY SHOWS FOR LSA MEETING - GAS RECEIPT IN ST. FRANCISVILLE. SEE EXPLANATION SO CREDIT CARDS			23.85

DATE	CASH ADVANCE FNBC Office	CASH ADVANCE MBNA Personal	PURPOSE	EXPLANATION	HOTEL	FOOD	GAS
06-21-95			IN BATON ROUGE	RESTAURANT CHARGES FNBC ACCOUNT IN CHILIS BATON ROUGE. BRITT IN BATON ROUGE FOR MEETING.		29.59	
06-22-95			IN BATON ROUGE	HOTEL CHARGE ON FNBC ACCOUNT FOR CROWN STERLING SUITES. BRITT IN BATON ROUGE FOR MEETING. GAS CHARGE ST. FRANCISVILLE	116.13		18.75
06-27-95			ALEXANDRIA	GAS PURCHASE			14.15
06-28-95	\$400.00		JONESVILLE	SEE EXPLANATION SO CREDIT CARDS			
07-11-95			BRANDON MS	GAS CHARGES			12.00
07-12-95			BRANDON	RECRUITING TRIP TO HIRE EMPLOYEE OF SHERIFF'S OFFICE. STAYED IN BRANDON, MISSISSIPPI	49.05		
07-16-95			TO BATON ROUGE	TO BATON ROUGE FOR DARE ACTIVITIES. ACCOMPANIED BY ANOTHER OFFICIAL OF TENSAS PARISH. ROOMS CHARGED TO CREDIT CARD. NO FOOD OR RELATED EXPENSES NOTED.			
07-17-95			BATON ROUGE	BATON ROUGE FOR DARE ACTIVITIES.	92.47 83.25	33.13	
07-20-95			MONROE			125.82	
08-02-95			LSA MEETING IN ALEXANDRIA	REGISTRATION FORM FOUND IN SHERIFF'S OFFICE. BRITT IN ATTENDANCE.			
08-03-95			LSA MEETING IN ALEXANDRIA	REGISTRATION FORM FOUND IN SHERIFF'S OFFICE. BRITT IN ATTENDANCE GAS PURCHASE PINEVILLE	76.16		11.00
08-04-95			LSA MEETING IN ALEXANDRIA	REGISTRATION FORM FOUND IN SHERIFF'S OFFICE. BRITT IN ATTENDANCE. TWO ROOM CHARGES NOTED FOR MEETING. NOT FOOD CHARGES NOTED	189.32		

DATE	CASH ADVANCE FNBC office	CASH ADVANCE MBNA personal	PURPOSE	EXPLANATION	HOTEL	FOOD	GAS
09-20-95			LSA MEETING IN BATON ROUGE	BRITT IN BATON ROUGE FOR LSA MEETING. FOOD CHARGES IN WOODVILLE. NO OTHER CHARGES. GAS CHARGES IN NATCHEZ AND DONALDSONVILLE LA . No radio traffic until 10:20pm		63.94	10.31 13.43
09-24-95			JACKSON	GAS CHARGES IN CLINTON MISSISSIPPI Radio log shows at Jackson Medical Center			13.00
10-04-95	\$450.00		NATCHEZ	SEE EXPLANATION SO CREDIT CARDS Radio log reflects on pager at 10:05am			
START DATE FOR LEGISLATIVE AUDIT FOR PERSONAL CREDIT CARD							
11-07-95			TRIP TO MONROE	ASSIST MONROE PD. No radio traffic until 6:39 p.m.	77.65		
11-09-95			TRIP TO BATON ROUGE AND MORGAN CITY	CELL PHONE USAGE IN BOTH BATON ROUGE AND MORGAN CITY. GAS PURCHASE LETTSWORTH No radio traffic.			22.40
11-13-95			TRIP TO MONROE	TRIP TO MONROE TO PURCHASE ITEMS FOR OFFICE No radio traffic from 10:10 a.m. to 5:02 pm.			
11-15-95 post date	\$400.00			SEE EXPLANATION SO CREDIT CARDS			
11-16-95			TRIP - WENT THRU OAKDALE	GAS PURCHASE IN OAKDALE No radio traffic until 10:04 pm			23.50
11-18-95			TRIP TO BATON ROUGE	PURCHASE OF GAS AND FOOD PURCHASE IN ST FRANCISVILLE. No radio traffic		24.02	22.66
12-08-95	\$500.00		VICKSBURG	SEE EXPLANATION SO CREDIT CARD			
12-18-95	\$500.00		NATCHEZ	SEE EXPLANATION SO CREDIT CARD Radio log shows enroute to Vidalia at 10:55am. Home at 4:36pm			

DATE	CASH ADVANCE FNBC office	CASH ADVANCE MBNA personal	PURPOSE	EXPLANATION	HOTEL	FOOD	GAS
01-03-96			MONROE	GAS PURCHASE Radio log shows active at 8:41am. Further states going to Monroe at 9:38am. At wreck in parish at 2:22pm.			13.90
02-28-96			WOODVILLE	GAS PURCHASE Radio log shows no radio traffic after 2:29pm.			23.20
02-29-96		83.25 113.70	LSA MEETING BATON ROUGE	TRIP TO BATON ROUGE FOR LSA MEETING. BRITT TOOK ANOTHER PUBLIC OFFICIAL FROM TENSAS ON TRIP AND PAID FOR ROOM ON FNBC CREDIT CARD. NO RELATED FOOD CHARGES NOTED.			
03-18-96			MONROE FEDERAL COURT	FEDERAL COURT IN MONROE. MEET WITH DA'S OFFICE IN TALLULAH. Radio log shows to Monroe Federal Court			
03-19-96			MONROE FEDERAL COURT	FEDERAL COURT IN MONROE. Radio log shows to Monroe Federal Court			
03-21-96			TRAVEL TO BATON ROUGE	TO STATE/FEDERAL PROPERTY. ON BORDER RESTAURANT CHARGE FNBC FOR DEPUTIES.		40.20	
03-22-96			IN BATON ROUGE	LSA MEETING STARTING AT 9:00 A.M. HOTEL CHARGE FNBC Radio traffic shows home at 7:30 pm.	88.63		
04-01-96			RUSTON	GAS PURCHASE			15.66
04-02-96			MONROE		214.01		
04-03-96			MONROE				
04-04-96			JENNINGS, LAFAYETTE AND BATON ROUGE	MEETINGS WITH TWO OTHER OFFICIALS IN LISTED TOWNS GAS PURCHASE BREAUX BRIDGE & FERRIDAY			14.90 16.80
04-16-96			IN BATON ROUGE	TRAVELED TO BATON ROUGE. MEETING AT CAPITAL AT 9:30 A.M. LUNCH AT LSA OFFICE CHECK INTO HOWARD JOHNSON SUPPER WITH NEW SHERIFFS	44.40		

DATE	CASH ADVANCE FNBC office	CASH ADVANCE MBNA personal	PURPOSE	EXPLANATION	HOTEL	FOOD	GAS
04-17-96			IN BATON ROUGE	IN BATON ROUGE - MEETING AT LSA OFFICE AT 8:00 A.M. CHARGES ON FNBC CARD FOR HOTEL. NO FOOD CHARGES NOTED.			
05-14-96			IN BATON ROUGE	WENT TO FEDERAL PROPERTY WITH FOUR DEPUTIES WENT BY LSA OFFICE GAS CHARGES JACKSON LA FNBC - RESTAURANT CHARGES ST FRANCISVILLE FNBC Radio log shows leave for Baton Rouge at 9:45 a.m.		35.06	26.20
05-15-96				Radio log shows on pager in Arcadia. Home at midnight.			
05-16-96			HAZELHURST MS WEST MONROE	GAS PURCHASE			13.85 19.00
06-20-96			IN BATON ROUGE	LEFT FOR BATON ROUGE AT 7:00 AM MEET WITH WAGUESPACK AT LSA OFFICE . RETURNED HOME GAS PURCHASE IN WOODVILLE Radio log shows active at 7:11am. No further traffic until 6:44pm.			17.51
06-22-96			IN VICKSBURG AND MONROE	WORK PAWN SHOPS. Radio log shows going on pager at 10:39 a.m.. Next contact 6:19pm			
06-24-96				START OPERATION CLEAN SWEEP			
06-27-96			MONROE	GAS PURCHASE			11.40
06-28-96			IN VICKSBURG	Radio log shows on pager at 12:11 p.m.			
07-02-96			MONROE	GAS PURCHASE Radio log shows first radio traffic at 7:25pm when arriving home.			15.00
07-11-96			IN VICKSBURG	EQUIPPING NEW CAR GAS PURCHASE VICKSBURG Radio log shows on pager in Madison Parish and in Vicksburg at 7:59 a.m.			18.60

DATE	CASH ADVANCE FNBC office	CASH ADVANCE MBNA personal	PURPOSE	EXPLANATION	HOTEL	FOOD	GAS
07-15-96			ENROUTE TO NEW ORLEANS	GAS CHARGE LAPLACE No radio traffic per radio log		35.19	16.00
07-16-96			LSA MEETING NEW ORLEANS	BRITT IN ATTENDANCE AT LSA MEETING IN NEW ORLEANS No radio contact			
07-17-96	\$500.00		NEW ORLEANS	LSA MEETING No radio contact SEE EXPLANATION SO CREDIT CARD		98.61	
07-18-96			LSA MEETING NEW ORLEANS	LSA MEETING RESTAURANT CHARGES FNBC No radio contact until 9:08 p.m.	359.92		
08-09-96			NATCHEZ	GAS PURCHASE			20.00
08-15-96		202.00	LAFAYETTE	.			
08-15-96				HOTEL CHARGES LAFAYETTE Went active at 8:06 am. Notified out of parish 8:48 p.m. Home at 2:08am	149.18		
08-16-96			IN BATON ROUGE	AT FEDERAL PROPERTY IN BATON ROUGE. PICKED UP TRUCK MEET WITH STATE OFFICIAL. First radio contact at 9:06 p.m.			
08-20-96			WOODVILLE	GAS PURCHASE Radio log shows going active at 8:06am. Out of parish with two deputies at 8:33am. Home at 7:08pm			19.64
08-27-96		202.00		Radio log advised at 9:20 a.m. Out of parish all day			
09-01-96		152.00		Went active at 3:01pm			
09-05-96			TRAVEL TO LAFAYETTE	MEETING IN LAFAYETTE No radio activity			
09-06-96		202.00 202.00	IN LAFAYETTE	IN LAFAYETTE FOR MEETING. STAYED AT HOTEL. CHARGES REFLECTED ON FNBC CARD. No radio traffic.			
09-14-96		352.00		No radio traffic			

DATE	CASH ADVANCE FNBC office	CASH ADVANCE MBNA personal	PURPOSE	EXPLANATION	HOTEL	FOOD	GAS
09-17-96				GAS PURCHASE IN PINEVILLE Radio log shows Enroute to Alexadria at 12:07 pm			8.51
09-18-96				No radio traffic			
09-21-96			IN BATON ROUGE	MEET WITH STATE OFFICIAL. FNBC RECORDS REFLECT RESTAURANT CHARGE AND HOTEL. Radio log shows to Monterey and then on to Baton Rouge.		63.46	
09-22-96			IN BATON ROUGE	HOTEL CHARGE FNBC First radio traffic at 4:44 p.m. when arrived home.	97.99		
09-26-96		202.00		Radio log shows active at 8:30 a.m. No other traffic until 9-27- 96			
09-27-96		202.00	IN BATON ROUGE	FNBC CHARGES AT COURTYARD MARRIOT IN BATON ROUGE. NO RELATED FOOD CHARGES FOUND. GAS CHARGES WOODVILLE Radio log shows return to Tensas at 4:44 pm	124.25		20.00
09-28-96			VICKSBURG	GAS CHARGE VICKSBURG			40.46
10-08-96		302.00	IN WOODVILLE	GAS CHARGE WOODVILLE Radio traffic shows called for message at 10:01 a.m.			14.90
10-09-96			IN BATON ROUGE	DARE MEETING No radio traffic			
10-10-96			IN BATON ROUGE	DARE MEETING First radio traffic at 4:27 p.m.			
10-11-96			IN BATON ROUGE	DARE MEETING Radio traffic shows leaving parish at 12:18 p.m. FNBC HOTEL CHARGES FOR WILSON INN. NO RELATED GOOD CHARGES.	117.56		
10-14-96		301.00					
10-15-96			IN BREAUX BRIDGE	GAS PURCHASE IN BREAUX BRIDGE Radio log shows at 5:18 a.m. shows enroute to Sheriff association meeting. No other radio traffic.			42.15

DATE	CASH ADVANCE FNBC office	CASH ADVANCE MBNA personal	PURPOSE	EXPLANATION	HOTEL	FOOD	GAS
10-16-96			LSA MEETING IN BATON ROUGE	BRITT IN ATTENDANCE AT LSA MEETING IN BATON ROUGE. FNBC CHARGES AT HOTEL IN BATON ROUGE. No radio traffic.	117.06		
10-18-96			MONROE	GAS PURCHASE No radio traffic.			19.01
11-20-96			LSA MEETING BATON ROUGE	BRITT IN ATTENDANCE IN LSA MEETING IN BATON ROUGE			
11-24-96			IN BATON ROUGE	CELL PHONE USAGE IN BATON ROUGE			
11-27-96		102.00	THROUGH WOODVILLE	GAS PURCHASE IN WOODVILLE Radio log shows out of parish at 1:06 p.m. Back in parish at 7:20 pm			
12-03-96			IN TAMPA	CELL PHONE RECORDS SHOW IN FLORIDA - MEET ON JAIL MATTERS Radio traffic shows at 7:46 am leaving parish.			
12-04-96			IN TAMPA FLORIDA	CELL PHONE RECORDS SHOW IN TAMPA - MEET ON JAIL MATTERS No radio traffic.			
12-05-96			KENNER	GAS PURCHASE - RETURN TO TENSAS No radio traffic.			17.01
12-14-96		201.00					
12-18-96		201.00					
12-23-96		302.00					
12-24-96		202.00					
12-26-96		301.00					
01-02-97		238.50		Radio log shows out of parish at 5:46 p.m. Home at 8:19 p.m.			
01-29-97	travel adv	travel adv	LSA MEETING HAMMOND	FNBC CHARGE FOR HOTEL No radio traffic	163.,69		17.70
01-30-97			LSA MEETING HAMMOND	First radio traffic at 6:38 p.m.			

DATE	CASH ADVANCE FNBC office	CASH ADVANCE MBNA personal	PURPOSE	EXPLANATION	HOTEL	FOOD	GAS
02-19-97			LSA MEETING BATON ROUGE	BRITT PRESENT AT MEETING IN BATON ROUGE. NO RELATED CHARGES FOR FOOD NOTED. Radio log shows Britt leaving for Baton Rouge at 7:09 a.m. Back in parish at 6:41 p.m.			
02-26-97			IN BATON ROUGE	CHECK INTO HOTEL Radio log shows active at 8:41 a.m. No other traffic rest of day.			
02-27-97			IN BATON ROUGE	HOTEL CHARGE FNBC GAS CHARGES WOODVILLE No radio traffic	72.10		20.55
03-25-97			IN BATON ROUGE	TO BATON ROUGE TO STATE & FEDERAL PROPERTY. GOT TWO VANS AND BOATS. SUPPER AT SOUTH OF BORDER. GAS PURCHASE IN BATON ROUGE Radio log shows active at 8:34am. No other traffic.			
04-01-97			BATON ROUGE	TO BATON ROUGE FOR MEETING AT LSA WITH FEDERAL JUDGE ON PRISONS. GAS PURCHASE IN WOODVILLE. LUNCH WITH THREE SHERIFFS No radio traffic			19.60
04-02-97			BATON ROUGE	TO BATON ROUGE FOR GOV. PRAYER BREAKFAST AND LA MCF MEETING. On page at 1:59pm. Enroute to BatonRouge at 3:46 pm			
04-03-97			IN BATON ROUGE	IN BATON ROUGE FOR GOV PRAYER BREAKFAST AND LAMCF MEETING. BRITT RECEIVED AWARD. GAS PURCHASE IN WOODVILLE Radio log shows at home at 6:37pm			18.01
04-09-97		252.00					
04-12-97				ATTENDED FESTIVAL IN WINNSBORO Radio log shows on pager at 10:33am.			
04-13-97			VICKSBURG	ALL NIGHT DETAIL IN VICKSBURG			

DATE	CASH ADVANCE FNBC office	CASH ADVANCE MBNA personal	PURPOSE	EXPLANATION	HOTEL	FOOD	GAS
04-14-97		82.00	IN NATCHEZ AND VICKSBURG	MEETING WITH NPD Radio log shows active at 7:02 p.m. Out of parish Tallulah and Vicksburg at 12:41 pm Home at 4:54pm.			
04-15-97			IN BATON ROUGE AT LSA OFFICE	ENROUTE TO BATON ROUGE. MEETING AT LSA OFFICE. GAS PURCHASE IN WOODVILLE Radio log shows enroute to Baton Rouge at 1:12pm			19.00
04-16-97			LSA MEETING BATON ROUGE	BRITT IN ATTENDANCE AT LSA MEETING IN BATON ROUGE. LUNCH AT LSA. WORKED AT CAPITAL UNTIL 5:00 P.M. CHARGE AT SHONEY'S INN PORT ALLEN. Radio log shows at home at 8:25pm	58.33		
04-18-97		351.00					
04-22-97		351.00					
05-05-97		102.00	TRAVEL TO BATON ROUGE	TO BATON ROUGE. WENT TO CAPITAL AND MET WITH STATE OFFICIAL. CHECKED INTO HOTEL			
05-06-97			IN BATON ROUGE	MEETING REGARDING JAIL. HOTEL CHARGES FNBC FOR STAY IN BATON ROUGE GAS CHARGES FNBC WOODVILLE Radio log shows no activity until 5:38 pm	62.11		29.17
05-13-97		202.00	IN BATON ROUGE	GAS PURCHASED IN WOODVILLE ON WAY TO LSA MEETING. Radio log shows on pager in Baton Rouge at 8:32pm			23.26
05-14-97			LSA MEETING BATON ROUGE	BRITT IN ATTENDANCE AT LSA MEETING - MEETING AT CAPITAL. No radio traffic			
05-15-97			LSA MEETING	BRITT IN ATTENDANCE AT LSA MEETING IN BATON ROUGE. HOTEL CHARGE FNBC WILSON INN Radio traffic am.	85.88		
05-19-97		201.00					

DATE	CASH ADVANCE FNBC office	CASH ADVANCE MBNA personal	PURPOSE	EXPLANATION	HOTEL	FOOD	GAS
05-20-97			IN BATON ROUGE	BRITT IN ATTENDANCE AT LSA MEETING IN BATON ROUGE. THREE ROOMS CHARGED ON FNBC CARD. LEGISLATIVE SESSION IN PROGRESS. BRITT INVOLVED WITH SESSION AND VARIOUS BILLS. NO RESTAURANT CHARGES NOTED. Radio log shows on pager in Baton Rouge at 6:52 pm. No further radio contact until 5-23-97			
05-21-97			LSA MEETING BATON ROUGE	SAME AS ABOVE. No radio activity.			
05-22-97			IN BATON ROUGE	SAME AS ABOVE. RETURNED HOME HOTEL CHARGE FNBC HOLIDAY INN No radio activity	165.86 165.86 165.86	X 3	
06-03-97		201.00	IN BATON ROUGE	LEGISLATURE IN SESSION WITH BRITT INVOLVED AT LEGISLATURE ON VARIOUS BILLS. RESTAURANT CHARGE AT LOUIE'S CAFE GAS PURCHASE WOODVILLE Radio log shows enroute to Baton Rouge at 8:06 am		45.41	29.50
06-4-97			IN BATON ROUGE	LEGISLATURE IN SESSION WITH BRITT INVOLVED AT LEGISLATURE ON VARIOUS BILLS. HOTEL CHARGE HOLIDAY INN GAS PURCHASE WOODVILLE No radio activity until 7:02pm	84.92		23.26
06-05-97		52.00	ENROUTE BATON ROUGE	LEGISLATURE IN SESSION Went active at 8:34 a.m. No further radio traffic			
06-06-97			IN BATON ROUGE	LEGISLATURE IN SESSION WITH BRITT INVOLVED AT LEGISLATURE ON VARIOUS BILLS. FNBC CHARGE AT HOLIDAY INN BATON ROUGE First radio activity at 7:00 a.m. Back in parish	84.43		
06-22-97			NATIONAL SHERIFFS CONFERENCE IN ATLANTA	ATTENDED NSA MEETING ATLANTA. Radio log shows enroute to Atlanta Ga at 8:12am			

DATE	CASH ADVANCE FNBC office	CASH ADVANCE MBNA personal	PURPOSE	EXPLANATION	HOTEL	FOOD	GAS
06-23-97			NATIONAL SHERIFF'S CONFERENCE IN ATLANTA	ATTENDED NSA MEETING ATLANTA No radio traffic			
06-24-97			NATIONAL SHERIFF'S CONFERENCE IN ATLANTA	ATTENDED NSA MEETING ATLANTA No radio traffic			
06-25-97			NATIONAL SHERIFF'S CONFERENCE IN ATLANTA	LEFT ATLANTA TO RETURN TO TENSAS. HOTEL CHARGES FNBC			
06-26-97			ATLANTA	HOTEL CHARGES	478.50		
07-08-97			IN MARKSVILLE	MEETING WITH ANOTHER SHERIFF ON JAIL MATTERS GAS PURCHASE MARKSVILLE Radio traffic shows Britt on pager at 11:26 am. No further activity until 4:41 pm			17.25
07-09-97		102.00 102.00		Radio log shows active at 8:02 am . Checked for messages at 9:29 p.m. and advised would not be back in parish.			
07-16-97			IN BATON ROUGE	LSA MEETING IN BATON ROUGE Radio log shows no radio activity			
07-17-97			IN BATON ROUGE	LSA MEETING IN BATON ROUGE Radio log shows radio activity at 6:55 pm			
08-06-97		151.00					
08-25-97	CHECK FOR 200.00 FOR LSA MEETING		LSA MEETING FLORIDA	Radio log shows no radio activity			
08-26-97			LSA MEETING FLORIDA	HOTEL CHARGES FOR MEETING IN FLORIDA. SEVERAL DEPUTIES ATTENDED. Radio log shows no radio activity	CHARGES		
08-27-97			LSA MEETING FLORIDA	GAS CHARGES MILTON FLORIDA AND HAMMOND No radio activity until 6:11 am on 8-28-97			22.55

DATE	CASH ADVANCE FNBC office	CASH ADVANCE MBNA personal	PURPOSE	EXPLANATION	HOTEL	FOOD	GAS
09-17-97			LSA MEETING IN BATON ROUGE	BRITT IN ATTENDANCE AT LSA MEETING. No radio activity until 4:29 pm			21.00
09-19-97			IN BATON ROUGE	HOTEL CHARGES ON FNBC CARD AT HOLIDAY INN BATON ROUGE. GAS CHARGES RAYVILLE. Radio log shows out of parish at 8:22am. Home at 5:42pm	102.01		26.00
10-14-97			LAFAYETTE	FNBC CHARGE HOLIDAY INN	60.78		
11-19-97			LSA MEETING IN BATON ROUGE	BRITT IN ATTENDANCE AT LSA MEETING IN BATON ROUGE No radio activity			

Non reimbursed travel is highlighted

EXPLANATION OF COMPUTATION	DOLLAR AMOUNT
From January 1995 through November 1997, Britt travelled a minimum of 113 days. (note a)	\$4,746.00
Hotel charges not previously charged	\$500.00
Less reimbursed costs	(\$689.36)
Plus finance charges	\$1,568.00
Plus ATM charges	177.00
Plus late charges	225.00
TOTAL CHARGES	\$6,526.64
Less Legislative Auditor Amount	\$8,226.00
Difference	\$1,699.36

a)The IRS allows using the use of a "standard meal allowance" of up to \$42 a day without having to keep records.

If you take the actual food charges documented on the credit cards and average those costs, it comes to \$53 per day. Using the same computation as above, the actual cost of meals plus the related charges total \$8,515.41. This is more than the amount of money paid by the Sheriff's office on his credit card. However, based on the IRS allowance of \$42 per day the figures show a difference of \$1,699.36. Based on these figures, Sheriff Britt has reimbursed the office for this amount.

TRAVEL ADVANCES

From July 1994 to August 1997, Sheriff Britt obtained travel advances from the sheriff's office totaling \$2,600. According to Chief Civil Deputy Yvonne Finley, Sheriff Britt determines how much money he needs when obtaining a travel advance. Deputy Finley stated that Sheriff Britt has not provided her with any receipts to substantiate his travel expenses, nor has he reimbursed the sheriff's office for any travel advances.

CHECK NO	DATE	AMOUNT	PURPOSE
3054	07-18-94	150.00	TRAVEL FNBC statement shows a trip to Conway Arkansas to Direct Police Sales. Britt traveled there to purchase items for Sheriff's office. This advance was used for the trip.
3094	08-15-94	400.00	TRAVEL No LSA records available but FNBC statement shows charges in New Orleans for Annual LSA convention. These include charges for two rooms. A public official/deputy would have attended the convention. Trip was 8/17-19/94. One entertainment charge noted but no other food or related travel charges noted. Britt paid for all related expenses for himself and official/deputy for trip which lasted three days and two nights. Registration letter located in sheriff's office files.
3472	01-17-95	302.83	MBNA statement shows charges and reimbursement for 1) Picture for office 2) Gas 3) Film This is documented on statement from MBNA and Britt was reimbursed directly.
3494	01-23-95	74.58	Odd amount would indicate a receipt was given at the time the check was written. Unable to determine what for at this time.

CHECK NO	DATE	AMOUNT	PURPOSE
3716	04-05-95	645.64	<p>MBNA statement shows charges and reimbursement for</p> <ol style="list-style-type: none"> 1) The sports center 2) Gas 3) Quality Inns Houma Midwinter conf. 4) Supper for agents 5) LSA meeting rest charges <p>This is documents on statement from MBNA and Britt was reimbursed directly.</p>
4878	07-15-96	250.00	<p>N.O. LSA CONVENTION</p> <p>LSA meeting in New Orleans. Check for \$250.00. This money was used for expenses related to convention.</p> <p>Related travel charges noted on FNBC account.</p>
5350	01-24-97	200.00	<p>MID WINTER CONF</p> <p>LSA meeting 1-29-98 and 1-30-98</p> <p>FNBC charges for Holiday Inn Hammond</p> <p>No related travel charges noted for meals etc for a two day trip.</p>
5652		200.00	<p>Without a date on this check I cannot find the meeting this check would be associated with.</p>
5721	06-20-97	500.00	<p>TRAVEL NTL SHERIFFS ASSOCIATION</p> <p>FNBC statement shows hotel charges for meeting 5 days in Atlanta.</p> <p>Cell phone charges show calls from Atlanta.</p> <p>Gas purchased in Tuscaloosa.</p> <p>No related travel charges noted on credit cards. Money used for food and other type travel charges for 5 days trip.</p>

CHECK NO	DATE	AMOUNT	PURPOSE
5954	08-21-97	200.00	<p>PER DIEM FLORIDA LSA CONVENTION</p> <p>FNBC statement shows hotel charges for three rooms starting 8-24-97 thru 8-27-97.</p> <p>FNBC statement shows gas charges in Milton Florida on 8-27-97.</p> <p>No related travel charges noted. Money used for related travel expenses including meals for convention.</p>
TOTAL		\$2,618.69	

There are records that do back up the advances from the Sheriff's office. They are the FNBC charge to the credit card reflecting these events. The only advances unable to explain at this time are two. One is for an odd amount which makes Britt believe there was a receipt at one time that reflects what this was for. The other check has no date. Without a date he has no way of locating the material that would back up this advance. Two of these advances were actually reimbursement of items purchased for the Sheriff's office. Again, this is reflected on the statement for FNBC.

Because Britt cannot locate the receipt for one of these advances for \$74.58 and because the check does not have a date to be able to substantiate the advance, Britt has reimbursed the sheriff's office for \$274.58.

MILEAGE REIMBURSEMENT

From February 1995 through March 1997, Sheriff Britt received checks totaling \$10,450 for mileage reimbursement. Sheriff Britt stated that he sometimes uses his personal vehicle for sheriff's office business and on these occasions receives mileage reimbursement for its use. Though Sheriff Britt submitted documentation to support \$4,999, he did not provide mileage statements or other records to support \$5,541 of mileage expenses that he claimed.

The records in our possession show the following:

ITEM NO	CHECK NO	DATE	AMOUNT	RECEIPT
1	3542	02-10-95	\$590.00	
2	3617	03-13-95	\$505.50	
3	3718	04-11-95	\$609.87	\$609.87
4	3755	05-05-95	\$602.50	\$602.10*
5	3833	06-16-95	\$414.00	
6	3984	07-24-95	\$507.00	\$507.00*
7	4381	12-29-95	\$1,093.30	\$1,093.30
8	4491	03-15-96	\$500.00	
9	4656	04-26-96	\$500.00	
10	4718	05-31-96	\$500.00	
11	4874	07-12-96	\$506.70	
12	4920	08-05-96	\$465.00	
13	5003	09-03-96	\$410.75	\$410.75
14	5087	10-28-96	\$790.50	\$790.50
15	5443	03-20-97	\$450.00	
16	5448	03-21-97	\$500.00	
TOTAL			\$8,945.12	\$4,013.92

* Receipts the auditors do not have

Sheriff Britt, on many occasions would use his personal vehicle for travel related to Sheriff's Office activities. Many times he had to do so because he was unable to use the unit assigned

to him because he had loaned his unit to other deputies while there unit was in the shop for repairs. When his unit was in the shop for repairs he would use his personal vehicle. On other occasions he would actually lend his personal vehicle to the deputies to use on official business.

The auditors took the original documents from the office back to Baton Rouge where they copied them and then sent copies back to the Sheriff's Office. Based on the records returned to us, the totals for mileage checks received by Britt, and receipts that back up the checks, the totals do not match the numbers in the audit. Based on the number difference it can only be assumed that the auditor have more records than were returned to us. This includes receipts.

Also, two additional receipts for checks for mileage were located in the sheriff's office that the auditors do not have. One was found in a file in the sheriff's office that had nothing to do with mileage reimbursement. Britt knows that the auditors were reveiwing this file and wonders how this document wound up in that file. The other was located in the sheriff's office and matches the amount of the check.

Britt believes that he gave documentation for the money he received for mileage when he used his personal vehicle for Sheriff office business. Britt does not understand why the documentation cannot be located. If the auditors numbers are correct, Britt questions where the remainder of the documentation is located since it cannot be found in his office.

Also, many of the check amounts are odd numbers which indicates a receipt that was given to Finley for her to know what amount to write the check for.

Yvonne Finley, chief civil deputy went back through her files looking for the other receipts and could not locate them. Yvonne Finley previously has stated that she doesn't understand where the rest of the receipts are.

Sheriff Britt feels he previously documented the use of his vehicle for Sheriff's office business and therefore owes no reimbursement.

SPECIAL INVESTIGATION MONEY

The sheriff's office maintains a special investigation fund to purchase information and illegal drugs. The special investigation fund is supplemented by a federal grant. The guidelines of the grant require each officer to maintain receipts for money given to informants. On October 23, 1997, Sheriff Britt stated that each deputy is required to keep receipts to document the use of special investigation money. Sheriff Britt stated that he does not participate in drug buys, but he does purchase information from informants. Sheriff Britt added that he doesn't keep up with receipts very well. Deputy Finley stated that neither Sheriff Britt nor former Chief Criminal Deputy Karl Jones has submitted any receipts for special investigation money.

During the period July 1994 to July 1997, Sheriff Britt received \$7,570 and Mr. Jones received \$7,079 of special investigation money. Sheriff Britt did not provide receipts or documentation to support his use of the funds he received. Mr. Jones provided documentation to support \$3,075 of the money he received. Mr. Jones stated that, when he was terminated, he left the remaining supporting receipts in his desk at the sheriff's office. These records were not located during the investigation.

The following is by break down of the snitch money with the explanations.

DATE	CHECK	AMOUNT	EXPLANATION	TO BRITT
07-08-94	3003	\$150.00	Narcotics Investigation	\$150.00
08-11-94	3093	\$200.00	Special Investigation - receipt signed by Britt	\$200.00
09-30-94	3222	\$300.00	Informant Money	\$300.00
11-08-94	3289	\$400.00	Special Investigation - for SJ1 - yf - DG (Goodwin)	
12-02-94	3382	\$200.00	Reimbursement of Drug Money	\$200.00
12-09-94	3383	\$150.00	Special Investigation - signed for by Britt	\$150.00
12-28-94	3404	\$420.00	Special Investigation - amount credited to ledger	400.00
02-24-95	3597	\$250.00	Signed for by Britt	\$250.00
02-24-95	3640	\$100.00	Special Investigation	

04-27-95	3729	\$300.00	Special Investigation - signed Sheriff, (yf)	\$300.00
05-31-95	3795	\$70.00	Special Investigation - picked up for _____ by _____	
06-08-95	3818	\$500.00	Special Investigation - SJ1	\$500.00
06-14-95	3826	\$200.00	Special Investigation notation that this was settled by SJ14 - SJ1 YF	
06-21-95	3836	\$400.00	Special Investigation	
08-21-95	4069	\$400.00	Special Investigation - for _____	
08-31-95	4081	\$250.00	Special Investigation	\$250.00
09-07-95	4094	\$150.00	Special Investigation	\$150.00
11-14-95	1022	\$330.00	JB	\$330.00
12-08-95	4255	\$500.00	Special Investigation - signed by Jeff Britt	\$500.00
01-23-96	4401	\$450.00	Special Investigation - initialed by JB	\$450.00
04-02-96	4585	\$430.00 \$100 Karl) \$300 Britt)		\$300.00
04-11-96	4591	\$450.00	Investigation - notation Jeff	\$450.00
05-01-96	4979	\$100.00	Jeff Britt	\$100.00
08-15-96	4951	\$400.00	Informant - initialed JB	\$400.00
11-15-96	5100	\$300.00	Spec. Inv. - for SJ1 M&P	
07-30-97	5845	\$300.00	Spec. Inv. - signed Jeff Britt	\$300.00
TOTAL		\$7,570.00		

*Shaded area denotes grant period

You will note that there is substantial money not signed for by Britt. In some instances the money shown to be for Britt was picked up by other people such as on 11-8-94. On 5-31-95 the money was actually picked up by a snitch and signed for by a snitch in the black book which is a receipt. There is a similiar notation on 5-1-96 that Jones picked up money for a snitch. (While the black book is located in the sheriff's office for review by the auditors, this copy has confidential information deleted.)

During the period July 1994 to July 1997, the auditors state that Britt received \$7,570 and Jones received \$7,079 of special investigation money.

Dealing with Britt, \$7,570 total figure comes to \$2,523 per year for three years or \$7.00 per day that was used as snitch money.

If you use the amount of money from the figures above of checks that Britt received personally, that total is \$5,680 or \$1,893.33 per year or \$5 a day to be used as snitch money.

FEDERAL GRANT MONEY

While we have several federal grants, they are earmarked for specific purposes like patrolling black churches, DARE training etc. This federal Task Force program was not applied for until 7-7-95 and deals with the special investigation fund that purchases information and illegal drugs. There was no Federal money prior to July 1995. The following is a break down of this grant money.

DATE	TOTAL GRANT	FEDERAL SHARE	CONFIDENTIAL FUNDS	BRITT RECEIVED DURING GRANT
07-07-95	GRANT FIRST APPLIED FOR			
07-01-95 THRU 06-30-96	\$39,688	\$29,298	\$8,100	\$2,530
12-01-96 THRU 11-30-97	\$56,000 requested	\$42,000 \$16,441 recd	\$1,862	\$300

While Sheriff Britt has some documentation, including the ledger being signed by informants when they picked up money, snitch money is like crime stoppers money - most snitches want to remain anonymous or at least not give a receipt when given snitch money. Britt does have the documentation in his possession of one of his snitches. It will stay in his possession but he will allow the auditors to review it but will not copy the document for public review. Another snitch is a witness in a pending federal case. Both these individuals were substantial recipients of the money that Britt received. Other snitches received smaller amount. All snitch money was paid to snitches.

The Sheriff's office no longer applies for federal grant money under this program. In the future all Sheriff office employees will be required to get receipts from all snitches.